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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

RECORDING AND/OR REPRODUCING APPARATUS AND

Applicants:

Kenichi Iida

Serial No.:

09/672,844

Filed

September 28, 2000

For

RECORDING APPARATUS

Group A.U.:

2644

Examiner :

Xu Mei

I hereby certify that this paper is being deposited this date with the U.S. Postal Service in first class mail addressed to: Commissioner for Patents, P.O. Box 1450 Alexandria, VA 22313-1450

Jay H. Maioli Reg. No. 27,213

April 1, 2005

April 1, 2005 1185 Avenue of the Americas New York, New York 10036 (212) 278-0400

LETTER SUBMITTING FORMAL DRAWINGS

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Submitted herewith are the formal drawings in the above-identified application, as required by the Notice of Allowability dated March 18, 2005.

Approval of the formal drawings is earnestly solicited.

Respectfully submitted,

COOPER & DUNHAM

Jay/H. Maioli Reg. No. 27,213

JHM:tb encl.